

The child does not have to be eligible for the IV-E Adoption Assistance program itself. Meeting the special needs requirement is sufficient to qualify for reimbursement of nonrecurring adoption expenses. Adoption Assistance recipients, as well as adoptive parents who have never received any form of adoption subsidy, are both potentially eligible for the program.

HOW TO APPLY

All adoptive parents wishing to receive payment or reimbursement must apply to the South Carolina Department of Social Services. Agreements between an agency and the adoptive parents for payment or reimbursement of nonrecurring costs of adoption must be signed before the adoption becomes final. In such cases, however, adoptive parents will have two years from the date on which the adoption is legalized to file a claim for expenses which have not been paid or reimbursed at the time the agreement is signed.

If the adopted child is already receiving a state adoption subsidy, or Title IV-E adoption assistance, the adoptive parents should file their claim for reimbursement of nonrecurring adoption expenses with the agency where they made the initial arrangements for assistance. When no subsidy or assistance is in effect, parents should contact the agency which held custody of the child prior to the adoption. In the case of intercountry and independent adoptions, parents should contact the

Department of Social Services in the state where they live, along with any agency which may have facilitated the adoption.

APPEAL RIGHTS

If you disagree with a decision made by the Department of Social Services on your case, you have the right to request a fair hearing. To request a fair hearing, call 1-800-922-2504 (in state) or call 1-803-898-7561 (out of state) or write Office of Administrative Hearings, 3150 Harden Street, Columbia, South Carolina 29205.

FOR FURTHER INFORMATION

For more detailed information on the program for payment or reimbursement of nonrecurring adoption expenses, please contact the Division of Adoption Services, South Carolina Department of Social Services, telephone (803) 898-7561 or toll-free in South Carolina 1-800-922-2504.

Important Information About Nonrecurring Costs for Parents Who Have Adopted A Child with Special Needs

(Federally assisted programs are prohibited from discriminatory practices.)

BACKGROUND

The Tax Reform Act of 1986 (Public Law 99-514), repealed Section 222 of the Internal Revenue Code which permitted an itemized deduction of up to \$1,500 of expenses incurred by an individual in the adoption of a child with special needs.

The Tax Reform Act of 1986 replaced this tax deduction with a requirement for states to make payments for nonrecurring adoption costs incurred by, or in behalf of, adoptive parents.

REIMBURSEMENT FOR EXPENSES RELATED TO THE ADOPTION OF A CHILD WITH SPECIAL NEEDS

The South Carolina Department of Social Services can reimburse parents up to \$1,500 for certain “nonrecurring expenses” which they incur in adopting a special needs child.

Nonrecurring expenses of adoption are costs directly related to the legal adoption of a special needs child which the adoptive parents, rather than the adoption agency, are normally required to pay. Nonrecurring expenses of adoption include all of the following:

1. The adoption study, including health and psychological examination.
2. Legal fees and court costs.
3. Supervision of the placement prior to adoption.
4. Reasonable and necessary adoption fees.

5. Transportation and the reasonable costs of lodging and food for the child and/or the adoptive parents when necessary to complete the placement or the adoption process.
6. Other costs approved by the South Carolina Department of Social Services.

ELIGIBILITY

All parents, including those who adopted a child through a private agency, acquired a child through an independent adoption, or adopted a child from another country, are eligible for this program if their adopted child meets the definition of a child with special needs outlined in the Title IV-E Adoption Assistance program.

The definition is:

1. The state has determined that the child cannot or should not return to the home of the biological parents;
2. Reasonable but unsuccessful efforts have been made to place this child without subsidy except where it would be against the best interest of the child because of such factors as significant emotional ties with prospective adoptive parents while in their care as a foster child; and

3. The state has determined that the child cannot be placed without an adoption subsidy because of one or more of the following factors or conditions:
 - A. A white child 10 years old or older;
 - B. A black or mixed race child 6 years old or older;
 - C. A child having or at risk of having a physical, mental or emotional handicap;
 - D. A member of a white sibling group of three children being placed together, one of whom is at least 6 years old, or a member of a sibling group of four or more white children of any age;
 - E. A member of a black or mixed race sibling group of two children being placed together, one of whom is at least 6 years of age, or a sibling group of three or more black or mixed race children of any age;
 - F. A member of a sibling group being placed together, one of whom is a special needs child.

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